IN THE HIGH COURT OF JUDICATURE
ANDHRA PRADESH
AT HYDERABAD

THE HON'BLE MR JUSTICE J.CHELAMESWAR
and
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION NO :26334 of 2006

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Dated: 20th December 2006.

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Between:

B.Dayakar, s/o Krishna, r/o 3-118, Kompally, Jayabheri Park, Ranga Reddy District.

..... PETITIONER

AND

The Competent Authority (Land Acquisition Officer and Revenue Divisional Officer), Siddipet, Medak District and another.

.....RESPONDENTS

THE HON'BLE SRI JUSTICE J.CHELAMESWAR
AND
THE HON'BLE SRI JUSTICE D.APPA RAO

WRIT PETITION NO :26334 of 2006

ORAL ORDER:

(Per the Hon'ble Sri Justice J.Chelameswar)

This writ petition is filed with the prayer as follows:

> "For the reasons stated in the accompanying affidavit, the petitioner herein prays that this Hon'ble Court may be pleased to issue an appropriate writ, order or direction, particularly one in the nature of Mandamus, declaring the Notice of Award under Sec.12(2) of the Land Acquisition Act bearing No.H/1146/04 dt.4.11.2006 in Form No.9 of the 1st respondent herein in so far as it directs the deduction of Income Tax of Rs.70,745/- while making payment of compensation amount of acquiring petitioner's land of 18 gts. Situate in S.No.353 of Muppireddipalli village, Toopran Mandal, Medak District along with structures as illegal, arbitrary, unreasonable, contrary to the provisions of Income Tax Act and also violative of Articles 14, 21 and 300-A of the Constitution of India and issue a consequential direction to the respondents herein not to deduct any amount towards Income Tax from the said compensation amount and pass such other order or orders as are deemed fit and proper in the circumstances of the case."

The issue raised in this writ petition is no more *res integra* in view of a common judgment of the Supreme

Court in COLLECTOR OF CUSTOMS V. SHRISHMA FINE CHEMICALS & PHARMACEUTICALS (KARNATAKA) LTD[1].

Heard the learned counsel for the 2nd respondent.

In the circumstances, this writ petition is allowed as prayed for at the stage of admission following the abovementioned judgment of the Supreme Court.

J.Chelameswar, J

D.Appa Rao, J

20th December 2006
mrk

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[1] (1997) 10 SUPREME COURT CASES 248